

COUNTY OF YORK, VIRGINIA
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended June 30, 2004

	<u>York Sanitary District</u>	<u>Water Enterprise</u>	<u>Water Utility</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers and users	\$ -	\$ -	\$ 698,860	\$ 698,860
Payments to suppliers for goods and services	-	-	(930,875)	(930,875)
Payments to employees for services	-	-	(59,530)	(59,530)
Internal activity - payments to other funds	-	-	(250)	(250)
Other receipts	-	-	124	124
Net cash used in operating activities	<u>-</u>	<u>-</u>	<u>(291,671)</u>	<u>(291,671)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	<u>10</u>	<u>-</u>	<u>438,963</u>	<u>438,973</u>
Net cash provided by noncapital financing activities	<u>10</u>	<u>-</u>	<u>438,963</u>	<u>438,973</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Acquisition and construction of capital assets	<u>-</u>	<u>-</u>	<u>(35,475)</u>	<u>(35,475)</u>
Net cash used in capital and related financing activities	<u>-</u>	<u>-</u>	<u>(35,475)</u>	<u>(35,475)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest income	<u>-</u>	<u>-</u>	<u>6,530</u>	<u>6,530</u>
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>6,530</u>	<u>6,530</u>
Net increase in cash and cash equivalents	10	-	118,347	118,357
Cash and cash equivalents, beginning of year	<u>132</u>	<u>-</u>	<u>381,355</u>	<u>381,487</u>
Cash and cash equivalents, end of year	<u>\$ 142</u>	<u>\$ -</u>	<u>\$ 499,702</u>	<u>\$ 499,844</u>
Reconciliation of cash and cash equivalents to the Statement of Net Assets:				
Cash and temporary investments	<u>\$ 142</u>	<u>\$ -</u>	<u>\$ 499,702</u>	<u>\$ 499,844</u>
Reconciliation of operating loss to net cash used in operating activities:				
Operating loss	\$ (84,741)	\$ (16,251)	\$ (316,533)	\$ (417,525)
Adjustments to reconcile operating loss to net cash used in operating activities:				
Depreciation	84,741	16,251	49,251	150,243
Bad debt expense	-	-	329	329
(Increase) decrease in:				
Accounts receivable	-	-	9,659	9,659
Prepaid expenses	-	-	(1,578)	(1,578)
Increase (decrease) in:				
Accounts payable	-	-	(39,565)	(39,565)
Deposits payable	-	-	5,000	5,000
Salaries, taxes and benefits payable	-	-	3,555	3,555
Due to other funds	-	-	(250)	(250)
Compensated absences	-	-	(1,539)	(1,539)
Net cash used in operating activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (291,671)</u>	<u>\$ (291,671)</u>
Noncash investing, capital, and financing activities:				
Contributions of capital assets from developers	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 178,263</u>	<u>\$ 178,263</u>